

REVENUE DEPARTMENT[701]

Adopted and Filed Emergency

Pursuant to the authority of Iowa Code sections 17A.4 and 421.1A(4)“e,” the Property Assessment Appeal Board amends Chapter 71, “Assessment Practices and Equalization,” Iowa Administrative Code.

The amendment to subrule 71.21(6) provides for a correction to the subrule to bring it into compliance with 2013 Iowa Acts, Senate File 295, division VI.

Pursuant to Iowa Code section 17A.4(3), the Property Assessment Appeal Board finds that notice and public participation are unnecessary because the amendment mirrors the statutory period for filing an appeal as set forth in Iowa Code section 441.37A(1)“b,” which was amended by 2013 Iowa Acts, Senate File 295, division VI.

The Administrative Rules Review Committee at its May 13, 2014, meeting reviewed the Property Assessment Appeal Board’s amendment and approved the Emergency adoption.

Pursuant to Iowa Code section 17A.5(2)“b”(2), the Property Assessment Appeal Board further finds that the normal effective date for the amendment, 35 days after publication, should be waived and the amendment made effective May 20, 2014. The amendment confers a benefit on the public and is in compliance with 2013 Iowa Acts, Senate File 295, division VI.

The amendment is also published herein under Notice of Intended Action as **ARC 1497C** to allow for public comment.

The amendment will not necessitate additional expenditures by political subdivisions or agencies and entities which contract with political subdivisions.

After analysis and review of this rule making, no impact on jobs has been found.

This amendment is intended to implement Iowa Code section 441.37A(1)“b” as amended by 2013 Iowa Acts, Senate File 295, division VI.

This amendment became effective May 20, 2014.

The following amendment is adopted.

Amend subrule 71.21(6) as follows:

71.21(6) *Appeal and jurisdiction.* Notice of appeal confers jurisdiction for the board. The procedure for appeals and parameters for jurisdiction are as follows:

a. Jurisdiction is conferred upon the board by written notice of appeal given to the secretary. The written notice of appeal shall include a petition setting forth the basis of the appeal and the relief sought. The written notice of appeal shall be filed with the secretary within 20 calendar days after the date of adjournment of the local board of review or May 31, whichever is later. Appeals postmarked within this time period shall also be considered to have been timely filed. The appellant may appeal the action of the board of review relating to protests of assessment, valuation, or the application of an equalization order. No new grounds in addition to those set out in the protest to the local board of review can be pleaded, but additional evidence to sustain those grounds may be introduced. The appeal is a contested case.

b. and c. No change.

[Filed Emergency 5/20/14, effective 5/20/14]

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EDITOR’S NOTE: For replacement pages for IAC, see IAC Supplement 6/11/14.